IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINETH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17493 of 2004

Between:

M/S. EDESSARY WINES, Hyderabad.Rep. byu its Partner, Mr. Suresh Kumar Singhal, S/o. K.C. Singhal, aged about 44 Years.

..... PETITIONER

AND

1 The Additional Commissioner of Commercial Taxes (Legal) O/o. The

Commissioner of Commercial Taxes, Excise & Commercial Taxes Building,

M.J. Road, Nampally, HYDERABAD.
2 The AppellateDeputy Commissioner of Commercial Taxes O/o. The

Commissioner of Commercial Taxes, Secunderabad Division, Nampally, HYDERABAD.
3 The Commercial Tax Officer, Barkatpura Circle, HYDERABAD.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the proceedings of the first respondent namely the Additional Commissioner(CT)(Legal), Hyderabad dated 14-09-2004 in CCT's Ref.No.LIII(1)/1315/2004 in passing order directing the petitioner to pay 50% of the balance of the disputed tax before 30-09-2004 and also restricting the stay only till 15-12-2004 by directing the Petitioner to get the appeal filed before the Sales Tax Appellate Tribunal disposed of before 15-12-2004 as illegal, arbitrary and without authority of law, without jurisdiction and contrary to the powers as prescribed under Section -19(2B) of the APGST Act, 1957 and directing the third respondent not to

take coercive steps for 1993-94 assessment year disputed tax pending disposal of appeal by STAT, Hyderabad and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court at the admission stage, made the following :

ORDER : (per Hon'ble Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

Pending appeal, the petitioner filed stay application before Additional Commissioner (CT) (Legal), Hyderabad, who has granted stay, subject to payment of 50% of the liability before 30.09.2004. He has also said that the stay would remain operative only till 15.12.2004 and has asked the petitioner to move an application before the Sales Tax Appellate Tribunal for expeditious disposal of the appeal. The learned Counsel for petitioner submits that it is not for him to say as to when the appeal would be decided, therefore limiting the stay up to 15.12.2004 is bad.

We agree with the learned Counsel for petitioner that the Additional Commissioner (CT)(Legal), Hyderabad could not have fixed a time frame for disposal of the appeal by the Sales Tax Appellate Tribunal. Therefore, the stay shall continue till the disposal of the appeal by the Tribunal. Since the time granted by the Additional Commissioner has almost expired, therefore we grant four weeks further time to the petitioner to deposit the amount.

Writ Petition is accordingly disposed of. No costs.

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(BILAL NAZKI, J)

29th September, 2004.

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(S.ANANDA REDDY, J)

N.B:

Wire at party's cost.

(B/o)

ajr

To

1 The Additional Commissioner of Commercial Taxes (Legal) O/o. The

Commissioner of Commercial Taxes, Excise & Commercial Taxes Building,

M.J. Road, Nampally, HYDERABAD.

2 The AppellateDeputy Commissioner of Commercial Taxes O/o. The

Commissioner of Commercial Taxes, Secunderabad Division, Nampally,
HYDERABAD.

3 The Commercial Tax Officer, Barkatpura Circle,
HYDERABAD.

4 Two C.Cs. to the G.P. for Commercial Taxes, High Court Buildings,

Hyderabad (O.U.T).

5 Two C.D. copies.